

Due South Group

Anti-Bribery & Anti-Corruption Policy

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Foreword from the Chief Executive

Due South Group is committed to conducting all business with honesty, integrity and transparency.

Our reputation depends upon maintaining the confidence of governments, clients, funding organisations, investors, suppliers and the communities we serve. We recognise that bribery and corruption undermine public trust, distort markets and weaken sustainable development.

This Policy confirms our zero-tolerance approach to bribery and corruption in every country in which we operate. Every director, employee, consultant, contractor and business partner acting on behalf of Due South Group is expected to uphold these standards without exception.

Ethical business conduct is fundamental to our culture and to the successful delivery of infrastructure, renewable energy, healthcare and humanitarian programmes.

Steven Edwards
Chief Executive Officer

1. Purpose

The purpose of this Policy is to:

- Prevent bribery and corruption in all Company activities.
- Ensure compliance with applicable anti-bribery legislation, including the UK Bribery Act 2010 and other relevant laws.
- Protect the Company's reputation.
- Promote a culture of ethical decision-making.
- Provide clear guidance to employees and business partners.
- Support the Company's wider Corporate Governance Charter and Code of Business Conduct & Ethics.

2. Scope

This Policy applies to:

- Directors
- Employees
- Consultants
- Contractors
- Temporary personnel
- Agents
- Representatives
- Joint venture partners (where appropriate)
- Suppliers acting on behalf of Due South Group

Compliance with this Policy is a condition of engagement with the Company.

3. Policy Statement

Due South Group maintains a zero-tolerance approach towards bribery and corruption.

No individual acting on behalf of the Company may:

- Offer a bribe.
- Request a bribe.
- Authorise a bribe.
- Receive a bribe.

- Facilitate a bribe through a third party.
- Conceal corrupt activity.
- Ignore suspected bribery.

There are no exceptions based on local customs, commercial pressure or perceived business necessity.

4. What Constitutes a Bribe?

A bribe is any financial or other advantage offered, promised, requested or accepted with the intention of improperly influencing a decision or securing an unfair business advantage.

Bribes may include:

- Cash payments.
- Gifts.
- Loans.
- Employment opportunities.
- Hospitality.
- Travel.
- Accommodation.
- Entertainment.
- Political or charitable donations made for improper purposes.
- Personal favours.

The value of a payment does not determine whether it is a bribe.

5. Facilitation Payments

Due South Group prohibits facilitation payments.

Facilitation payments are unofficial payments made to secure or speed up routine governmental actions.

Examples include payments to:

- Obtain permits.

- Accelerate customs clearance.
- Release equipment.
- Obtain licences.
- Secure inspections.
- Expedite administrative processes.

Where an individual believes their personal safety is at immediate risk, any payment made under duress must be reported to the Chief Executive as soon as it is safe to do so, so that appropriate action can be taken and the circumstances recorded.

6. Gifts and Hospitality

Reasonable and proportionate hospitality may support legitimate business relationships.

However, gifts or hospitality must:

- Have a legitimate business purpose.
- Be transparent.
- Be proportionate.
- Never influence a decision.
- Never create an obligation.
- Comply with applicable laws and contractual requirements.

Cash gifts or cash equivalents are never permitted.

All significant gifts and hospitality must be recorded in the Company's Gifts and Hospitality Register.

7. Political and Charitable Contributions

The Company does not make political donations to secure business or influence public officials.

Charitable donations and community support initiatives must:

- Be lawful.

- Be transparent.
- Be properly authorised.
- Never be used to disguise bribery or obtain improper business advantage.

8. Third-Party Due Diligence

The Company recognises that bribery risks often arise through intermediaries.

Appropriate due diligence shall be undertaken before appointing:

- Agents.
- Consultants.
- Local representatives.
- Contractors.
- Suppliers.
- Joint venture partners.

Due diligence may include:

- Identity verification.
- Ownership checks.
- Reputation reviews.
- Sanctions screening.
- Reference checks.
- Assessment of anti-corruption controls.
- Confirmation of relevant experience and capability.

Where significant risks are identified, additional safeguards or enhanced due diligence will be implemented.

9. Procurement

Procurement decisions shall be based upon:

- Fair competition.
- Value for money.

- Technical capability.
- Ethical conduct.
- Transparency.

No employee may manipulate procurement processes or provide preferential treatment in exchange for personal benefit.

10. Public Officials

Due South Group frequently works with governments, ministries, embassies, local authorities and international organisations.

Employees must exercise particular care when interacting with public officials.

No payment, gift, hospitality or other advantage may be offered where it could improperly influence an official decision or create the appearance of doing so.

11. Books and Records

Accurate financial records are essential.

The Company will maintain:

- Accurate accounting records.
- Supporting documentation.
- Contract records.
- Procurement records.
- Approval documentation.
- Expense records.

False, misleading or incomplete records are strictly prohibited.

No undisclosed or off-book accounts shall be maintained.

12. Reporting Concerns

Every individual has a responsibility to report suspected bribery or corruption.

Concerns may include:

- Requests for unofficial payments.
- Suspicious procurement activity.
- Conflicts of interest.
- False invoices.
- Unusual commissions.
- Undisclosed third-party relationships.
- Attempts to conceal payments.

Reports may be made confidentially and will be investigated promptly.

Retaliation against anyone reporting concerns in good faith will not be tolerated.

13. Investigations

All allegations of bribery or corruption will be investigated fairly, impartially and confidentially.

Investigations may include:

- Review of financial records.
- Interviews.
- Contract reviews.
- Procurement audits.
- External specialist support where appropriate.

Appropriate corrective action will be taken where misconduct is identified.

14. Training and Awareness

Due South Group will promote awareness of anti-bribery requirements through:

- Staff induction.
- Periodic training.
- Management briefings.
- Supplier communication.
- Project-specific guidance for higher-risk jurisdictions.

Employees are expected to familiarise themselves with this Policy and seek advice whenever uncertainty exists.

15. Responsibilities

The Chief Executive is responsible for promoting a culture of integrity and ensuring adequate anti-bribery controls are maintained.

Managers are responsible for implementing this Policy within their areas of responsibility and leading by example.

Every employee, consultant and contractor is responsible for:

- Complying with this Policy.
- Avoiding situations that could create bribery risks.
- Reporting concerns promptly.
- Cooperating fully with investigations.

16. Monitoring and Review

Compliance with this Policy will be monitored through:

- Internal reviews.
- Financial controls.
- Procurement oversight.
- Project audits.
- Management reporting.

- Lessons learned.

The Policy will be reviewed annually, or sooner if required by changes in legislation or Company operations.

17. Breaches of this Policy

Breaches of this Policy are regarded as serious misconduct.

Depending on the circumstances, disciplinary action may include:

- Formal warning.
- Termination of employment or engagement.
- Removal from projects.
- Termination of contracts.
- Reporting to relevant authorities where appropriate.

The Company reserves the right to recover losses arising from unlawful or unethical conduct.

18. Our Commitment

Due South Group believes that ethical business practices are fundamental to sustainable development and successful project delivery.

We are committed to maintaining the highest standards of integrity in every country where we operate and to ensuring that our projects are delivered transparently, responsibly and in the best interests of our clients, partners, funding organisations and the communities we serve.

Every person acting on behalf of Due South Group shares responsibility for protecting that commitment.